

of America

# Congressional Record

PROCEEDINGS AND DEBATES OF THE  $105^{th}$  congress, second session

Vol. 144

WASHINGTON, MONDAY, MAY 4, 1998

No. 53

## Senate

The Senate met at 11 a.m. and was called to order by the President protempore (Mr. Thurmond).

#### PRAYER

The Chaplain, Dr. Lloyd John Ogilvie, offered the following prayer:

Dear God, our Creator, Sustainer and Strength, You have given us the gift of life, blessed us with this new week, and given us work to do for Your glory. We admit our need for Your insight and inspiration. You never intended for us to depend solely on our own intellect and understanding. We humbly place our total dependence on Your power to maximize the use of the talents You have entrusted to us. Guide us, Lord. We accept Your absolute reign and rule in our minds.

Thank You for the peace of mind we have when we submit our needs to You. Source of our courage, we unreservedly commit to You our lives and the decisions to be made this week. We relinquish our control and intentionally ask You to take charge. Think and speak through us. Through our Lord and Savior. Amen.

## RECOGNITION OF THE MAJORITY LEADER

The PRESIDENT pro tempore. The able majority leader, Senator LOTT of Mississippi, is recognized.

### **SCHEDULE**

Mr. LOTT. Mr. President, I want to say once again how much I appreciated the cooperation that I received from Senators on both sides of the aisle last week. I think last week was a very good week for the Senate. We completed the NATO enlargement debate, and I thought it was a good debate. I thought the Senate showed a great deal of seriousness and maturity in the way they handled the final phases and cast their votes on Thursday night.

We also completed action on the supplemental appropriations bill, which has gone to the President. That way, we will have the funds we need for the defense of our country and to assist with natural disasters that have hit any number of States over the past few months.

Also, on Friday, we did have debate on the workplace development bill—all debate except for the final 1 hour. All amendments were handled. I believe there were five or six amendments that had been pending. So Senator JEFFORDS, Senator DEWINE, and others did a good job getting that debate done on Friday. We will pick that bill back up at 4:30 on Tuesday. There will be 1 hour of debate, followed by final passage on the Workplace Development Act at 5:30 on Tuesday.

Following morning business this morning, the Senate will begin consideration then of H.R. 2676, the IRS reform and restructuring bill, for debate only. It is hoped that Members will come to the floor to offer opening statements and debate this very important piece of legislation.

## IRS REFORM

Mr. LOTT. Mr. President, as a member of the Finance Committee, once again, last week I found the hearings on IRS enlightening, in fact, horrifying. We had witness after witness come in and put their own jobs and reputations on the line—if they were IRS employees—to talk about the protection system of mismanagement and misconduct within IRS. We had small businessmen come forward and talk about businesses being raided-in one instance, I think by 64 gun-carrying IRS agents and U.S. marshals—when they had done nothing wrong. We heard great detail about the efforts that have been gone to by management to protect misconduct.

Finally, we heard of targeting of political officials or public officials for audits or for, in one case, an effort to show that this person had been laundering money, and it was not true. Senator Howard Baker, the great former majority leader, came before the committee and told what he had experienced—by the way, even though he was under a lot of pressure not to do so.

We clearly have a culture of intimidation and misconduct at the IRS. It is not something that has just developed; it has been growing and getting worse for the past 15 years. We need serious IRS reform. The House-passed legislation made a major step in the right direction last year, but we have found a lot more abuses. We have come up with more things that need to be done to make the IRS genuinely representative of what the people expect them to be that is, to do their job, which is not easy, and to protect the truly hardworking and honest IRS agents who are doing their jobs every day, some who came forward and pointed out where problems have been.

We have learned a lot and have come up with some good legislation. There will be some relevant amendments that will need to be offered and debated and voted on. I hope we can come to an agreement that will not allow this bill to become one that is attacked by poison pills or cause its delay or destruction. The American people want this IRS reform. I think to get off in a debate of unrelated issues—whether it is trade issues, many of which I may be for, or health issues, or whateverwould be a big mistake. We ought to have a good debate this Monday and Tuesday. We ought to complete this IRS debate by Wednesday or Thursday night, at the latest. We were able to get our job done last week. I hope we can do it again this week.

Now, in addition to those bills, on Thursday or Friday we may try to take up a couple of other issues. It will depend on how the debate goes. The agriculture research conference report is

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

